

# 2008 CRIMINAL TAX MANUAL

For more information on this work, contact the Criminal Appeals and Tax Enforcement Policy Section of the Tax Division.

This Manual provides only internal Department of Justice guidance. It is not intended to, does not, and may not be relied upon to create any rights, substantive or procedural, enforceable at law by any party in any matter civil or criminal. Nor are any limitations hereby placed on otherwise lawful litigative prerogatives of the Department of Justice.

- 1.00 [Organization and Authority](#)
- 2.00 [Criminal Tax Practice and Procedures](#)
- 3.00 [Policy Directives and Memoranda](#)
- 4.00 [Policies and Procedures](#)
- 5.00 [Plea Agreements and Detention Policies](#)
- 6.00 [Venue](#)
- 7.00 [Statute of Limitations](#)
- 8.00 [Attempts to Evade or Defeat Tax](#)
- 9.00 [Willful Failure to Collect or Pay Over Tax](#)
- 10.00 [Failure to File, Supply Information, or Pay Tax](#)
- 11.00 [Fraudulent Withholding Exemption Certificate](#)
- 12.00 [Fraud and False Statement](#)
- 13.00 [Aid or Assist False or Fraudulent Document](#)
- 14.00 [Removal or Concealment With Intent to Defraud](#)
- 15.00 [Compromises and Closing Agreements](#)
- 16.00 [Fraudulent Returns, Statements, or Other Documents](#)
- 17.00 [26 U.S.C. § 7212\(a\) "Omnibus Clause"](#)
- 18.00 [Offenses With Respect to Collected Taxes](#)
- 19.00-20.00 [Reserved]
- 21.00 [Aiding and Abetting](#)
- 22.00 [False, Fictitious, or Fraudulent Claims](#)
- 23.00 [Conspiracy to Commit Offense or to Defraud the U.S.](#)
- 24.00 [False Statements](#)
- 25.00 [Tax Money Laundering](#)
- 26.00 - 29.00 [Reserved]
- 30.00 [Specific Items](#)
- 31.00 [Net Worth](#)
- 32.00 [Expenditures](#)
- 33.00 [Bank Deposits](#)
- 34.00 - 39.00 [Reserved]
- 40.00 [Tax Defiers \(Also Known as Tax Protestors\)](#)
- 41.00 [Obtaining Foreign Evidence](#)
- 42.00 [Restrictions on Obtaining and Using "Tax Returns," "Taxpayer Return Information," and "Return Information"](#)
- 43.00 [Sentencing](#)
- 44.00 [Restitution](#)
- [Indictment and Information Forms](#)
- [Jury Instructions](#)